

Section 11

New Notices Website

Taxpayer representatives will be able to view the core message of sample IRS notices on an easy to navigate website that is now available. This notice website was created to assist payroll representatives and practitioners who receive taxpayer inquiries about IRS notices to easily view samples of the text in the notices without waiting to see hard copies. Since tax professionals will be the primary users of this tool, the site is located on the [Tax Professionals](#) page of the IRS website and enter the search term "Sample Contents." This may be a site to add as a *Favorite* for quick reference. Examples of the different types of notices are shown below.

One of the goals for having the notice information available electronically is to more quickly resolve account issues between the taxpayer, the tax professional and the IRS. Since the sample text of the notice can be viewed on-line while taxpayers and their representatives discuss it on the phone, communication could be greatly improved. After reading the content of the notice, the representative could then advise their client of the next steps. Additionally, the representative may be able to resolve the issue by working directly with IRS and require less taxpayer involvement, thereby reducing time.

CP Number	Notice Title
CP 12	Math Error - Overpayment of \$1 or more
CP 14	Balance Due, No Math Error
CP 49	Overpaid Tax Applied to Other Taxes You Owe
CP 90 CP 297	Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing
CP 91 CP 298	Final Notice Before Levy on Social Security Benefits
CP 161	No Math Error, Balance Due
CP 501	Reminder Notice - Balance Due
CP 504	Urgent Notice - Balance Due
CP 523	Notice of Default on Installment Agreement
CP 2000	Notice of Proposed Adjustment for Underpayment/Overpayment